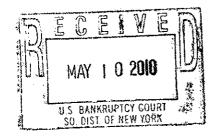
PATRICIA A. PRATT 243-22 CANEY ROAD ROSEDALE, NEW YORK 11422 Home:718/527-9249 Cell:516/510-0628



May 4, 2010

Clerk of the United States Bankruptcy Court For the Southern District of New York One Bowling Green New York, New York 10004

> Re: Bankruptcy Case No. 08-1789(BRL) IRA-BLMIS Account No. 1P0117 Claim No. 2647

To Whom it May Concern:

In response to your correspondence of April 13, 2010, I do not agree with your calculations. If possible, I need at least another month to finish my own calculations and investigation into my account statements before I can forward any documents.

Also, can you tell me how the amount stated (\$37,679.82) in the notice I received was calculated? Thank you for any help you can give me.

Very truly yours,

Patricia A. Pratt

cc: Irving H. Picard, Trustee c/o Baker & Hostetler LLP 45 Rockefeller Plaza New York, New York 10111